

08 C 193

EXHIBIT B

**JUDGE GUZMAN
MAGISTRATE JUDGE KEYS**

U.S. Department of Labor

Employee Benefits Security Administration
 200 West Adams Street, Suite 1600
 Chicago, Illinois 60606



APR 12 2007
 CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Custodian of Records
 James Loughrey
 8402 S. Hillside Dr.
 Palos Park, IL 60464

Re: Investigation of Loma Services, Inc SIMPLE IRA Plan

Dear Mr. Loughrey:

This Office is conducting an investigation of the above-referenced matter pursuant to §504(a)(1) of the Employee Retirement Income Security Act of 1974 (ERISA), 29 U.S.C. §1134(a)(1), to determine whether any person has violated or is about to violate any provision of Title I of ERISA. Enclosed is a subpoena, which requires you to produce certain documents and records in connection with that investigation.

Your personal appearance pursuant to this subpoena will not be required at this time provided the documents are produced on or before the date noted in the subpoena. You will be informed at a later date if your personal appearance to testify is required. Inasmuch as your appearance is not now being required, please provide a cover letter with your response which identifies the documents being produced. You cover letter should also state whether a diligent search has been made for the subpoenaed documents and that the documents transmitted constitute all documents called for by the subpoena.

If any documents called for are not furnished, please list such documents and indicate their location and the reason for their non-production.

This inquiry should not be construed as an indication that any violations of law have occurred or as a reflection upon any person involved in this matter.

If you have any questions concerning your rights and duties, you may wish to consult counsel. If you have any questions concerning the subpoena or the documents required to be produced, please call Aniela B. Janachowski at (312) 353-5155 extension 150.

Sincerely,

A handwritten signature in black ink, appearing to read "S. Haugen".

Steven L. Haugen
 Regional Director
 Chicago Regional Office
 Employee Benefits Security Administration

Enclosure

ABT:ah

APR 12 2007

EN-0272465